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*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF LIQUIDATING TRUST'S TWENTY-THIRD OMNIBUS OBJECTION TO
CLAIMS (DISALLOWANCE OF CERTAIN INVALID UNLIQUIDATED CLAIMS AND
FIXING OF CERTAIN UNLIQUIDATED CLAIMS)**

PLEASE TAKE NOTICE that the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust" and/or "Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") filed the Liquidating Trust's Twenty-Third Omnibus Objection to Claims (Disallowance of Certain Invalid Unliquidated Claims and Fixing of Certain Unliquidated Claims) (the "Objection") with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"). A copy of the Objection is attached to this notice (this "Notice") as Exhibit 1. By the Objection, the Liquidating Trust is seeking to disallow and fix certain claims.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the "Order"), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the "Claims") in connection with the above-captioned chapter 11 cases (the "Omnibus Objection Procedures").

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:	<u>Claim Number</u>	<u>Claim Amount</u>	<u>Reference Objection</u>
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SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON NOVEMBER 23, 2011, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

Critical Information for Claimants
Choosing to File a Response to the Objection

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the “Response”) to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. (Eastern Time) on November 23, 2011 (the “Response Deadline”).**

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street – Room 4000
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

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Andrew W. Caine, Esq.
(admitted *pro hac vice*)
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The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on December 8, 2011 at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5000
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and
Information Regarding the Hearing on the Objection**

Contents. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the

specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;

- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

Additional Information. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

Each Objection Is a Contested Matter. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy

Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

Additional Information

Requests for Information. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of www.kccllc.net/circuitcity.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: October 21, 2011

/s/ Lynn L. Tavenner

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*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

EXHIBIT 1

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- and -

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*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	X	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	X	

**LIQUIDATING TRUST'S TWENTY-THIRD OMNIBUS OBJECTION
TO CLAIMS (DISALLOWANCE OF CERTAIN INVALID UNLIQUIDATED
CLAIMS AND FIXING OF CERTAIN UNLIQUIDATED CLAIMS)**

The Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust"), through
Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the
Second Amended Joint Plan of Liquidating of Circuit City Stores, Inc. and its Affiliated

Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the “Plan”) in the above-captioned cases, hereby files this Twenty-Third Omnibus Objection to Claims (Disallowance of Certain Invalid Unliquidated Claims and Fixing of Certain Unliquidated Claims) (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105, 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

2. On November 10, 2008 (the “Petition Date”), the debtors in the above-captioned cases (the “Debtors”)¹ filed voluntary petitions in this Court for relief

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, Inc. (n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the “Claims Bar Date Order”).

6. Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the “General Bar Date”). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the “Governmental Bar Date”). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity

holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the “503(b)(9) Bar Date Order”).

9. Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the “503(b)(9) Bar Date Notice”). Pursuant to the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to section 503(b)(9) of the Bankruptcy Code was on December 19, 2008 (the “503(b)(9) Bar Date”).

10. On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Wall Street Journal (Docket No. 548), and The Richmond Times-Dispatch (Docket No. 547).

11. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors’ remaining 567 stores pursuant to an agency agreement (the “Agency Agreement”) between the Debtors and a

joint venture, as agent (the “Agent”). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors’ remaining stores had been completed.

12. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the “Omnibus Objection Procedures Order”).

13. On May 15, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 3354) (the “Administrative Claims Bar Date Order”).

14. Pursuant to the Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests (as defined in the Administrative Claims Bar Date Order) was 5:00 p.m. (Pacific) on June 30, 2009. Pursuant to the Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Administrative Claims Bar Date Order (the “Claims Bar Date Notice”).

15. On or before May 22, 2009, KCC served a copy of the Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket Nos. 3397 and 4609). In addition, the Debtors published the Administrative Claims Bar Date Notice in The

Financial Times (Docket No. 3970), The Richmond Times-Dispatch (Docket No. 3969) and The Wall Street Journal (Docket No. 3968).

16. On August 9, 2010, the Debtors and the Creditors' Committee filed the Plan, which provides for the liquidation of the Debtors' assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

17. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan (Docket No. 8555) (the "Confirmation Order").

18. Pursuant to the Plan and Confirmation Order, the deadline for requests for payment of Administrative Claims that arose on and after January 1, 2010 up to and through the Effective Date was January 3, 2011 (the "Final Administrative Bar Date").

19. On November 3, 2010, KCC served a copy of the Notice of (I) Confirmation of Modified Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims Under Chapter 11 of the Bankruptcy Code, (II) the Occurrence of the Effective Date and (III) the Deadlines for Filing Administrative Claims, Final Fee Applications and Rejection Damages Claims (Docket No. 8865), which included notice of the Final Administrative Bar Date, on the 2002 Service List, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 8947).

20. The Plan became effective on November 1, 2010 (the "Effective Date"), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the

Trust assumed the right and responsibility to liquidate the Debtors' remaining assets and distribute the proceeds to creditors, including the prosecution of Causes of Action and objections to claims.

OBJECTIONS TO CLAIMS

21. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as Exhibit A, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, (i) disallowing as noted each of the claims identified on Exhibit C attached hereto, and (ii) fixing the claims identified on Exhibit D attached hereto in the amount specified therein.

22. For ease of reference, attached hereto as Exhibit B is an alphabetical listing of all claimants whose Claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.

A. Disallowance of Certain Invalid Claims

23. The basis for disallowance of the claims listed on Exhibit C attached hereto (the "Invalid Unliquidated Claims") is that all of the Invalid Unliquidated Claims assert claims for which the Debtors do not have any liability.

24. After a review of the Invalid Unliquidated Claims and the bases upon which each is asserted, if any, and a review of the Debtors' books and records, the Liquidating Trust has determined that the Invalid Unliquidated Claims assert claims for which the Debtors apparently did not incur any liability. As a result, the Liquidating Trust disputes any liability. Accordingly, the Liquidating Trust requests that the Invalid Unliquidated Claims identified on Exhibit C be disallowed in their entirety.

B. Fixing of Certain Valid or Partially Valid Unliquidated Claims

25. The basis for fixing the claims in the amount listed on Exhibit D attached hereto (the "Valid or Partially Valid Unliquidated Claims") is that each of the claims as filed does not assert any specific amount claimed to be due from the Debtors, but asserts a liability, in whole or in part, for which the Liquidating Trust believes there is some liability on the part of the Debtors.

26. After a review of the Valid or Partially Valid Unliquidated Claims and the bases upon which each is asserted, if any, and a review of the Debtors' books and records, the Liquidating Trust has determined the amount of the Debtors' liability on the Valid or Partially Valid Unliquidated Claims, and seeks to allow the Valid or Partially Valid Unliquidated Claim in that amount, as set forth on Exhibit D. Accordingly, the Liquidating Trust requests that the Valid or Partially Valid Unliquidated Claims identified on Exhibit D be fixed in the amounts stated in Exhibit D.

RESERVATION OF RIGHTS

27. The Liquidating Trust reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore, the Liquidating Trust reserves the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

NOTICE AND PROCEDURE

28. Notice of this Objection has been provided to all Claimants with Claims that are the subject to this Objection as identified on Exhibits C and D, respectively, and to parties-in-interest in accordance with the Court's Supplemental Order

Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (entered on December 30, 2009 at Docket No. 6208) (the “Case Management Order”). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant’s proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant’s behalf in the Debtors’ bankruptcy cases. The Liquidating Trust is serving the Claimant with this Objection and the exhibit on which the Claimant’s claim is listed.

29. To the extent any Claimant timely files and properly serves a response to this Objection by **4:00 P.M. (Eastern) on November 23, 2011** as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference² with respect to any such responding claimant at **2:00 P.M. (Eastern) on December 8, 2011** and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable

law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as Exhibit A, (i) disallowing each of the claims identified on Exhibit C attached hereto, and (ii) fixing the claims identified on Exhibit D attached hereto in the amount specified therein.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

30. This Objection complies with Bankruptcy Rule 3007(e).

Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

31. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

32. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

(cont'd from previous page)

² In accordance with the Omnibus Objection Procedures Order, Claimants who timely respond to the Objection do not need to appear at the status conference.

Dated: Richmond, Virginia
October 21, 2011

TAVENNER & BERAN, PLC

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EXHIBIT A

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Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**ORDER SUSTAINING LIQUIDATING TRUST'S TWENTY-THIRD OMNIBUS
OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN INVALID
UNLIQUIDATED CLAIMS AND FIXING OF
CERTAIN UNLIQUIDATED CLAIMS)**

THIS MATTER having come before the Court³ on the Liquidating Trust's Twenty-Third Omnibus Objection to Claims Omnibus Objection to Claims (Disallowance of Certain Invalid Unliquidated Claims and Fixing of Certain Unliquidated Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibits C and D attached to the Objection be disallowed or fixed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.
3. The Claims identified on Exhibit B as attached hereto and incorporated herein are forever fixed for all purposes in these bankruptcy cases in the manner stated in Exhibit B.

³ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

4. The Court will conduct a status conference on _____, 2011 at 2:00 p.m. for all Claims identified in the Response/Action column as “Received-Continued” on Exhibit C attached hereto.

5. The Liquidating Trust’s rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

6. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

7. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2011

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

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Paula S. Beran (VA Bar No. 34679)
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- and -

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- and -

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New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner
Lynn L. Tavenner

Exhibit B - Unliquidated Claims Objection

Claim	Detail Code	Name	Exhibit
604	2000060401	A TO Z COMMERCIAL KITCHEN SVCS	Exhibit C - Disallow
3003	2000300301	ABRAMS FARRELL WAGNER & ASSOC INC	Exhibit C - Disallow
7131	2000713101	ACTIONLINK LLC	Exhibit D - Modified / Fixed Amount
1447	2000144701	ADTECH SOLUTIONS LLC	Exhibit C - Disallow
3285	2000328501	ALBERTRSON, KATHLEEN	Exhibit D - Modified / Fixed Amount
8315	2000831502	ALLIANCE ENTERTAINMENT LLC	Exhibit C - Disallow
10202	2001020202	AMERICAN HOME ASSURANCE COMPANY	Exhibit C - Disallow
10203	2001020302	AMERICAN HOME ASSURANCE COMPANY	Exhibit C - Disallow
10204	2001020402	AMERICAN HOME ASSURANCE COMPANY	Exhibit C - Disallow
10205	2001020502	AMERICAN HOME ASSURANCE COMPANY	Exhibit C - Disallow
10206	2001020602	AMERICAN HOME ASSURANCE COMPANY	Exhibit C - Disallow
10207	2001020702	AMERICAN HOME ASSURANCE COMPANY	Exhibit C - Disallow
15201	2001520101	ATSWA	Exhibit C - Disallow
3661	2000366101	BAR B Q EXPRESS	Exhibit C - Disallow
11633	2001163301	Borger, Sheryl A	Exhibit D - Modified / Fixed Amount
6795	2000679501	BROKEMOND, MARY	Exhibit D - Modified / Fixed Amount
5330	2000533002	CAREY OAKLEY & CO INC	Exhibit C - Disallow
5550	2000555001	CAROLYN E SARVER	Exhibit C - Disallow
10508	2001050801	CHRISTOPHER, TAMARA	Exhibit C - Disallow
4645	2000464501	Financial Services fka AT&T Credit Corporation fka	Exhibit C - Disallow
3061	2000306101	City of Newport News Virginia	Exhibit C - Disallow
15163	2001516301	Clementene Bates	Exhibit C - Disallow
1959	2000195901	CMC MAGNETICS CORP	Exhibit D - Modified / Fixed Amount
337	2000033701	COMPACT POWER SYSTEMS	Exhibit C - Disallow
233	2000023301	COMPUTER RESOURCES & TRAINING	Exhibit C - Disallow
1445	2000144501	COPIAH COUNTY CIRCUIT COURT	Exhibit C - Disallow
2730	2000273001	COTE, JASON	Exhibit C - Disallow
3047	2000304701	COZYLAK SATELLITE	Exhibit C - Disallow
4477	2000447701	CUMMINGS REAL ESTATE ADVISORY	Exhibit C - Disallow
5766	2000576602	LLC	Exhibit C - Disallow
11631	2001163101	DEANNA L HECKMAN &	Exhibit C - Disallow
945	2000094501	ECONOMIC RESEARCH SERVICES INC	Exhibit C - Disallow
1273	2000127301	ECONOMIC RESEARCH SERVICES INC	Exhibit C - Disallow
3188	2000318802	FAYETTEVILLE, CITY OF	Exhibit C - Disallow
459	2000045901	FIRE & SECURITY SYSTEMS INC	Exhibit C - Disallow
3559	2000355901	FREDDIE, WILSON	Exhibit C - Disallow
15149	2001514901	GROVELAND, CITY OF	Exhibit C - Disallow
949	2000094901	HAMPTON INN	Exhibit C - Disallow
256	2000025601	HARRYS CREATIVE CONCRETE COAT	Exhibit C - Disallow
15027	2001502701	HENRY L COOK JR	Exhibit C - Disallow
3276	2000327601	HOLLAND MEDI CENTER	Exhibit C - Disallow
2277	2000227701	HOOK, MATTHEW DAVID	Exhibit C - Disallow
6222	2000622201	HUNTER, BRAVELL	Exhibit C - Disallow
13609	2001360901	JOHN J WOODWARD	Exhibit C - Disallow
3712	2000371201	JORGE P SALA LAW OFFICES	Exhibit D - Modified / Fixed Amount
625	2000062501	LAWSON, ALFRED	Exhibit C - Disallow
15137	2001513701	Magic Services Inc	Exhibit C - Disallow
7448	2000744801	MOHAMMED KINAAN	Exhibit C - Disallow

Exhibit B - Unliquidated Claims Objection

Claim	Detail Code	Name	Exhibit
8589	2000858901	Winston Deceased	Exhibit C - Disallow
7368	2000736802	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7369	2000736902	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7370	2000737002	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7372	2000737202	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7373	2000737302	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7374	2000737402	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7375	2000737502	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7377	2000737702	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7378	2000737802	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7379	2000737902	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7380	2000738002	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7381	2000738102	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7382	2000738202	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7383	2000738302	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7384	2000738402	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7385	2000738502	OLD REPUBLIC INSURANCE COMPANY	Exhibit C - Disallow
7386	2000738602	CANADA	Exhibit C - Disallow
617	2000061702	OVERHEAD DOOR PORTLAND	Exhibit C - Disallow
725	2000072502	PADDOCK PUBLICATIONS INC	Exhibit C - Disallow
4939	2000493901	PENGELLY, JAKE C	Exhibit C - Disallow
5359	2000535901	PERRYMAN, TY SHAWNEE	Exhibit C - Disallow
9852	2000985201	PETES TOWING SERVICE	Exhibit C - Disallow
6911	2000691101	PlumChoice Inc	Exhibit D - Modified / Fixed Amount
1723	2000172301	PNY Technologies Inc	Exhibit C - Disallow
3809	2000380902	PREFERRED INSULATION CONTRACTORS INC	Exhibit C - Disallow
3113	2000311301	PROTECH INSTALLATION SERVICE	Exhibit D - Modified / Fixed Amount
9783	2000978301	Pulse Interactive LLC	Exhibit D - Modified / Fixed Amount
13881	2001388101	RICKY VALDES	Exhibit C - Disallow
395	2000039501	RIVERSIDE PUBLIC UTILITIES, CA	Exhibit C - Disallow
15051	2001505101	RYAN INC	Exhibit C - Disallow
142	2000014201	SARETSKY HART MICHAELS & GOULD	Exhibit C - Disallow
14839	2001483901	SCHENECTADY COUNTY	Exhibit C - Disallow
391	2000039101	SIGNCO INC	Exhibit C - Disallow
767	2000076701	SMART & BIGGAR	Exhibit D - Modified / Fixed Amount
2739	2000273901	SOUTHERN CONNECTICUT GAS COMPANY	Exhibit C - Disallow
11624	2001162401	TEXAS STORAGE SYSTEMS	Exhibit C - Disallow
3909	2000390901	THE HOME INSURANCE COMPANY IN LIQUIDATION	Exhibit C - Disallow
1134	2000113401	TULLY MD, VINCENT	Exhibit C - Disallow
3572	2000357201	VALDES, RICKY ANDRES	Exhibit D - Modified / Fixed Amount
9249	2000924901	VERIZON COMMUNICATIONS INC SUBSIDIARIES	Exhibit C - Disallow
4958	2000495801	VORTEX	Exhibit C - Disallow
1444	2000144401	WAAY	Exhibit C - Disallow
3454	2000345401	WAAY	Exhibit C - Disallow
382	2000038201	WATKINS FLOWERS OF DISTINCTION	Exhibit C - Disallow
845	2000084501	WKGR FM	Exhibit C - Disallow
815	2000081501	WKYC TV	Exhibit C - Disallow
367	2000036701	ZEE MEDICAL	Exhibit C - Disallow

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Exhibit C: Disallowed

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
12/4/2008	604 2000060401	A TO Z COMMERCIAL KIT 1630 S ELOY RD GOLDEN VALLEY, AZ 86413		Unliquidated	U	CIRCUIT CITY STORES WEST COAST, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/8/2009	3003 2000300301	ABRAMS FARRELL WAGN PO Box 2193 Daytona Beach, FL 32115		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/1/2008	1447 2000144701	ADTECH SOLUTIONS LLC 1880 MCFARLAND RD STE 1 ALPHARETTA, GA 30005		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/30/2009	8315 2000831502	ALLIANCE ENTERTAINME 27500 Riverview Center Blvd S Bonita Springs, FL 34134		Unliquidated	U	CIRCUIT CITY STORES WEST COAST, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/30/2009	10205 2001020502	AMERICAN HOME ASSUR AIG Bankruptcy Collections 70 Pine St 28th Fl New York, NY 10270	David A Levin Authorized Representative	Unliquidated	U	CIRCUIT CITY PROPERTIES, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/30/2009	10203 2001020302	AMERICAN HOME ASSUR AIG Bankruptcy Collections 70 Pine St 28th Fl New York, NY 10270	David A Levin Authorized Representative	Unliquidated	U	INTERTAN, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Exhibit C: Disallowed

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/30/2009	10202 2001020202	AMERICAN HOME ASSUR AIG Bankruptcy Collections 70 Pine St 28th Fl New York, NY 10270	David A Levin Authorized Representative	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/30/2009	10204 2001020402	AMERICAN HOME ASSUR AIG Bankruptcy Collections 70 Pine St 28th Fl New York, NY 10270	David A Levin Authorized Representative	Unliquidated	U	CIRCUIT CITY STORES WEST COAST, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/30/2009	10206 2001020602	AMERICAN HOME ASSUR AIG Bankruptcy Collections 70 Pine St 28th Fl New York, NY 10270	David A Levin Authorized Representative	Unliquidated	U	CIRCUIT CITY PURCHASING COMPANY, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/30/2009	10207 2001020702	AMERICAN HOME ASSUR AIG Bankruptcy Collections 70 Pine St 28th Fl New York, NY 10270	David A Levin Authorized Representative	Unliquidated	U	CIRCUIT CITY STORES PR, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/10/2011	15201 2001520101	ATSWA 3131 Colonial Dr Duncansville, PA 16635		Unliquidated	A	Circuit City Stores, Inc.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed. In addition, this claim was filed late and should be expunged.
1/13/2009	3661 2000366101	BAR B Q EXPRESS NO 55 TIFFANY PLAZA ARDMORE, OK 73401-2534		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Exhibit C: Disallowed

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/26/2009	5330 2000533002	CAREY OAKLEY & CO INC 5039 HUROP RD SANDSTON, VA 23150		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/26/2009	5550 2000555001	CAROLYN E SARVER 7446 BURNETT FIELD DR MECHANICSVILLE, VA 23111-	SARVER CAROLYN E	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
2/2/2009	10508 2001050801	CHRISTOPHER, TAMARA 22 FAIRVIEW TER ANNISTON, AL 36207		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/16/2009	4645 2000464501	CIT Communications Financ CIT Communications Finance 1 CIT Dr Ste 4204 Livingston, NJ 07039	Attn Bankruptcy Department	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/9/2009	3061 2000306101	City of Newport News Virgini 2400 Washington Ave Newport News, VA 23607-4300	City Attorneys Office	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/6/2010	15163 2001516301	Clementene Bates 210 Town Park Dr Kennesaw, GA 30144	Bank of America	Unliquidated	U	Circuit City Stores, Inc.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Exhibit C: Disallowed

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
11/21/200	337 2000033701	COMPACT POWER SYST 7801 HAYVENHURST VAN NUYS, CA 91406	JOSE CHAVEZ	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
11/28/200	233 2000023301	COMPUTER RESOURCES 225 TRIPLE CREEK DR CLYDE, NC 28721		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
11/28/200	1445 2000144501	COPIAH COUNTY CIRCUIT PO BOX 467 HAZLEHURST, MS 39083	CIRCUIT CLERK	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/31/200	2730 2000273001	COTE, JASON 17 CAMELOT COURT NOTTINGHAM, NH 03290-0000		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/8/2009	3047 2000304701	COZYLAK SATELLITE RR1 BOX 1619 HOPBOTTOM, PA 18824		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/21/2009	4477 2000447701	CUMMINGS REAL ESTATE 11117 BOTHWELL ST RICHMOND, VA 23233		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Exhibit C: Disallowed

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/26/2009	5766 2000576602	CWAC CUSTOM WOODW 2420 SMITH ST UNITE 1 KISSIMMEE, FL 34744		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
2/27/2009	11631 2001163101	DEANNA L HECKMAN & 7201 HUGHES RD SANDSTON, VA 23150	ATTN DEANNA HARDING	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/19/200	945 2000094501	ECONOMIC RESEARCH S 4901 TOWER CT TALLASSEE, FL 32303		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/18/200	1273 2000127301	ECONOMIC RESEARCH S 4901 TOWER CT TALLAHASSEE, FL 32303		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/12/2009	3188 2000318802	FAYETTEVILLE, CITY OF City Attorneys Office PO Box 1513 Fayetteville, NC 28302	Fayetteville City of	Unliquidated	P	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/1/2008	459 2000045901	FIRE & SECURITY SYSTE 516 W CAMPUS DR ARLINGTON HTS, IL 60004-14		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Exhibit C: Disallowed

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/13/2009	3559 2000355901	FREDDIE, WILSON 2601 NW 56TH AVE LAUDERHILL, FL 33313-2486	EDWYNA JEAN PIERRE	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
11/26/201	15149 2001514901	GROVELAND, CITY OF 1560 Bloxam Ave Clermont, FL 34711	Law Office of Anita Geraci Carver PA	Unliquidated	U	Circuit City Stores, Inc.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/19/200	949 2000094901	HAMPTON INN 12909 NORTHWEST FWY HOUSTON, TX 77040		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
11/28/200	256 2000025601	HARRYS CREATIVE CON 517 ENDERBY RD CHULUOTA, FL 32766-9097		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
4/23/2010	15027 2001502701	HENRY L COOK JR PO Box 3583 Columbus, GA 31903		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/9/2009	3276 2000327601	HOLLAND MEDI CENTER 355 N 120th Ave Holland, MI 49424		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Exhibit C: Disallowed

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
12/30/200	2277 2000227701	HOOK, MATTHEW DAVID 44 OLD BARRINGTON RD BARRINGTON, IL 60010		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/27/2009	6222 2000622201	HUNTER, BRAVELL PO BOX 8632 REDLANDS, CA 92375-1832		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
6/1/2009	13609 2001360901	JOHN J WOODWARD 620 State St Schenectady, NY 12305-2114	Schenectady County Clerk	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/8/2008	625 2000062501	LAWSON, ALFRED 9400 GLASCOW DR FREDERICKSBURG, VA 22408		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
11/22/201	15137 2001513701	Magic Services Inc PO Box 95126 Oklahoma City, OK 73143	Magic Linen & Scott Cleaners	Unliquidated	U	Circuit City Stores, Inc.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7448 2000744801	MOHAMMED KINAAN 6909 Granada Dr Redding, CA 96002-9784		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

In re Circuit City Stores, Inc, et al.
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Exhibit C: Disallowed

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/30/2009	8589 2000858901	Nina Winston Administrator Corboy & Demetrio 33 N Dearborn 21st Fl Chicago, IL 60602	c o Michael K Demetrio	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7377 2000737702	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	ORBYX ELECTRONICS, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7380 2000738002	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	XSSTUFF, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7384 2000738402	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7368 2000736802	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	PRAHS, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7369 2000736902	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	PATAPSCO DESIGNS, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Exhibit C: Disallowed

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/28/2009	7370 2000737002	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	SKY VENTURE CORP.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7372 2000737202	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	CIRCUIT CITY PROPERTIES, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7373 2000737302	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	CIRCUIT CITY STORES PR, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7374 2000737402	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	COURCHEVEL, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7375 2000737502	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	CC AVIATION, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7381 2000738102	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	CC DISTRIBUTION COMPANY OF VIRGINIA, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Exhibit C: Disallowed

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/28/2009	7383 2000738302	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	KINZER TECHNOLOGY, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7385 2000738502	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	ABBOTT ADVERTISING AGENCY, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7378 2000737802	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	CIRCUIT CITY PURCHASING COMPANY, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7382 2000738202	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	CIRCUIT CITY STORES WEST COAST, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7379 2000737902	OLD REPUBLIC INSURAN Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	Old Republic Risk Management Inc	Unliquidated	U	MAYLAND MN, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/28/2009	7386 2000738602	OLD REPUBLIC INSURAN Old Republic Insurance Compa 100 King St West Box 557 Hamilton, ON L8N 3K9	Paul M Field	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

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Exhibit C: Disallowed

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12/8/2008	617 2000061702	OVERHEAD DOOR PORTL 10 LIBERTY DR LONDONDERRY, NH 03053		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/9/2008	725 2000072502	PADDOCK PUBLICATIONS PADDOCK PUBLICATIONS ARLINGTON HTS, IL 60006		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/21/2009	4939 2000493901	PENGELLY, JAKE C 2919 CANDELARIA DR HENDERSON, NV 89074		Unliquidated	U	CIRCUIT CITY STORES WEST COAST, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/26/2009	5359 2000535901	PERRYMAN, TY SHAWNE 3596 Georgetown Cir Louisville, KY 40215	Perryman Ty Shawnee	Unliquidated	U	CIRCUIT CITY STORES PR, LLC	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/29/2009	9852 2000985201	PETES TOWING SERVICE 17706 16th St KPN Lakebay, WA 98349-9728	Jerry Voss	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/16/200	1723 2000172301	PNY Technologies Inc McCarter & English LLP Four Gateway Center 100 Mulberry St Newark, NJ 07102-4096	Attn Clement J Farley	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

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1/15/2009	3809 2000380902	PREFERRED INSULATION 1678 S LEWIS ST ANAHEIM, CA 92805		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
6/29/2009	13881 2001388101	RICKY VALDES 32243 Yosemite St Winchester, CA 92596-8780		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/2/2008	395 2000039501	RIVERSIDE PUBLIC UTILIT 3900 MAIN STREET RIVERSIDE, CA 92522-0144		Unliquidated	U	CIRCUIT CITY STORES WEST COAST, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
6/10/2010	15051 2001505101	RYAN INC Cantey Hanger LLP 1999 Bryan St Ste 3330 Dallas, TX 75201	Bruce W Akerly	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
11/28/200	142 2000014201	SARETSKY HART MICHAEL 995 S ETON BIRMINGHAM, MI 48009		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
3/8/2010	14839 2001483901	SCHENECTADY COUNTY 612 STATE STREET CHIEF CLERK SUPREME AN SCHENECTADY, NY 12305		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
12/2/2008	391 2000039101	SIGNCO INC 16901 GRAND VIEW LANE KENNEWICK, WA 99338	JERRY WOLF	Unliquidated	U	CIRCUIT CITY STORES WEST COAST, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/31/200	2739 2000273901	SOUTHERN CONNECTICU 855 Main St Bridgeport, CT 06606	Marcia Fantano	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
2/17/2009	11624 2001162401	TEXAS STORAGE SYSTE 9501 MONROE RD HOUSTON, TX 77075-2551		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/13/2009	3909 2000390901	THE HOME INSURANCE C 55 S Commercial St Manchester, NH 03101-2606	Karen Tisdell	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/15/200	1134 2000113401	TULLY MD, VINCENT 180 Kellows Rd Honesdale, PA 18431		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/30/2009	9249 2000924901	VERIZON COMMUNICATIO Arnall Golden Gregory LLP 171 17th St NW Ste 2100 Atlanta, GA 30363-1031	Darri S Laddin Esq	Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
1/21/2009	4958 2000495801	VORTEX 7006 S ALTON WAY B VORTEX COLORADO INC CENTENNIAL, CO 80112		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/1/2008	1444 2000144401	WAAY 1000 MONTE SANO BLVD HUNTSVILLE, AL 35801		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
1/13/2009	3454 2000345401	WAAY 1000 MONTE SANO BLVD HUNTSVILLE, AL 35801		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/1/2008	382 2000038201	WATKINS FLOWERS OF D 2731 CAPITAL BLVD RALEIGH, NC 27604		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/15/200	845 2000084501	WKGR FM 3071 CONTINENTAL DR W PALM BEACH, FL 33407		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.
12/12/200	815 2000081501	WKYC TV 1333 LAKESIDE AVE E CLEVELAND, OH 44114		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Comments
11/24/200	367 2000036701	ZEE MEDICAL PO BOX 610878 SAN JOSE, CA 95161-0878		Unliquidated	U	CIRCUIT CITY STORES, INC.	According to the debtor's books and records, there is no related liability to the unliquidated claim as filed.

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Exhibit D: Fixed Amount

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/28/2009	6911 2000691101	PlumChoice Inc 5 FEDERAL ST STE 0003 BILLERICA, MA 01821		Unliquidated	U	CIRCUIT CITY STORES, INC.	\$1,893,592.25	General Unsecured	CIRCUIT CITY STORES.	Based on the debtor's books and records, the claim amount should be docketed at 1,893,592.25 as a general unsecured claim.
1/28/2009	7131 2000713101	ACTIONLINK LLC 4100 EMBASSY PKWY AKRON, OH 44333		Unliquidated	U	CIRCUIT CITY STORES, INC.	\$328,766.98	General Unsecured	CIRCUIT CITY STORES.	Based on the debtor's books and records, the claim amount should be docketed at 328,766.98 as a general unsecured claim.
12/26/200	1959 2000195901	CMC MAGNETICS CORP 15TH FL MING CHUAN W RD TAIPEI,		Unliquidated	U	CIRCUIT CITY STORES, INC.	\$67,055.00	General Unsecured	CIRCUIT CITY STORES.	Based on the debtor's books and records, the claim amount should be docketed at 67,055.00 as a general unsecured claim.
1/30/2009	9783 2000978301	Pulse Interactive LLC 150 Sprinside Dr Ste C350 Akron, OH 44333	Attn Karl Shaw	Unliquidated	U	CIRCUIT CITY STORES, INC.	\$18,000.00	General Unsecured	CIRCUIT CITY STORES.	Based on the debtor's books and records, the claim amount should be docketed at 18,000.00 as a general unsecured claim.
1/9/2009	3113 2000311301	PROTECH INSTALLATION 1241 MIDWAY RD WILLIAMSON, GA 30292-3439		Unliquidated	U	CIRCUIT CITY STORES, INC.	\$11,645.00	General Unsecured	CIRCUIT CITY STORES.	Based on the debtor's books and records, the claim amount should be docketed at 11,645.00 as a general unsecured claim.
1/13/2009	3712 2000371201	JORGE P SALA LAW OFFI 8169 CALLE CONCORDIA ST PONCE, PR 00717-1556	COND SAN VICENTE	Unliquidated	U	CIRCUIT CITY STORES PR, LLC	\$3,229.50	General Unsecured	CIRCUIT CITY STORES	Based on the debtor's books and records, the claim amount should be docketed at 3,229.50 as a general unsecured claim.

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Exhibit D: Fixed Amount

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
12/10/200	767 2000076701	SMART & BIGGAR 55 METCALFE ST STE 900 OTTAWA, K1P 56		Unliquidated	U	CIRCUIT CITY STORES WEST COAST.	\$3,075.24	General Unsecured	CIRCUIT CITY STORES	Based on the debtor's books and records, the claim amount should be docketed at \$3,075.24 as a general unsecured claim.
2/27/2009	11633 2001163301	Borger, Sheryl A 31654 Lynne Dr Rockwood, MI 48173		Unliquidated	U	CIRCUIT CITY STORES, INC.	\$1,019.96	General Unsecured	CIRCUIT CITY STORES.	Based on the debtor's books and records, the claim amount should be docketed at \$1,019.96 as a general unsecured claim.
1/13/2009	3572 2000357201	VALDES, RICKY ANDRES 32243 YOSEMITE ST WINCHESTER, CA 92596-8780		Unliquidated	U	CIRCUIT CITY STORES WEST COAST.	\$573.76	General Unsecured	CIRCUIT CITY STORES	Based on the debtor's books and records, the claim amount should be docketed at \$573.76 as a general unsecured claim.
1/12/2009	3285 2000328501	ALBERTRSON, KATHLEE 3848 W 137TH ST CLEVELAND, OH 44111-4443		Unliquidated	U	CIRCUIT CITY STORES WEST COAST.	\$225.73	General Unsecured	CIRCUIT CITY STORES	Based on the debtor's books and records, the claim amount should be docketed at \$225.73 as a general unsecured claim and is therefore a de minimis claim in accordance with the confirmed plan.
1/28/2009	6795 2000679501	BROKEMOND, MARY 4310 STEWART CT EAST CHICAGO, IN 46312-314		Unliquidated	U	CIRCUIT CITY STORES, INC.	\$162.54	General Unsecured	CIRCUIT CITY STORES.	Based on the debtor's books and records, the claim amount should be docketed at \$162.54 as a general unsecured claim and is therefore a de minimis claim in accordance with the confirmed plan.